

**UNITED STATES OF AMERICA,** )  
)  
**Plaintiff,** )  
)  
**v.** ) **Case No. 3:06-0175**  
) **Judge Echols**  
**SUSAN ANN SPERL, aka SUSAN** )  
**ANN BOYER; RANDALL E.** )  
**THOMPSON; and SUSANTAX, INC.,** )  
)  
**Defendants.** )

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(2) Defendants are hereby ENJOINED as follows:.

(A) Defendants Susan Ann Sperl, Randall E. Thompson, Susantax, Inc., its successors, assigns, and any entity in which Defendants have an ownership or financial interest, and all those in active concert or participation with Defendants who receive actual notice of this Order by personal service or otherwise, are hereby RESTRAINED and ENJOINED, until further Order of the Court, from directly or indirectly acting as federal income tax return preparers;

(B) Defendants Susan Ann Sperl, Randall E. Thompson, Susanstax, Inc., its successors, assigns, and any entity in which Defendants have an ownership or financial interest, and all those in active concert or participation with them who receive actual notice of this Order by personal service or otherwise, are hereby RESTRAINED and ENJOINED, until further Order of the Court, from representing any person before the Internal Revenue Service or in the United States Tax Court, except that Defendants are not restrained or enjoined from appearing as fact witnesses in any legal proceeding in accordance with a duly issued subpoena;

(C) Defendants Susan Ann Sperl, Randall E. Thompson, and Susanstax, Inc., its successors, assigns, and any entity in which Defendants have an ownership or financial interest, and all those in active concert or participation with them who receive actual notice of this Order by personal service or otherwise, are hereby RESTRAINED and ENJOINED, until further Order of the Court, from organizing or selling any part of the SusanTax Membership Program, or any substantially similar program under another name, or any other membership program containing

statements regarding taxes that they know or have reason to know are misleading, deceptive, false or fraudulent;


(D) Defendants Susan Ann Sperl, Randall E. Thompson, Susanstax, Inc., its successors, assigns, and any entity in which Defendants have an ownership or financial interest, and all those in active concert or participation with them who receive actual notice of this Order by personal service or otherwise, are hereby RESTRAINED and ENJOINED, until further Order of the Court, from engaging in any conduct subject to any penalty under the Internal Revenue Code or any other conduct that substantially interferes with the administration or enforcement of the internal revenue laws;

(3) The Report and Recommendation (Docket Entry No. 87) of the Magistrate Judge which recommends granting summary judgment to Plaintiff and entering a permanent injunction against the Defendants is hereby ACCEPTED IN PART and REJECTED IN PART in accordance with the foregoing rulings;

(4) The Clerk of this Court is DIRECTED to administratively close this case; and

(5) Within fifteen (15) days of the date of completion of the criminal trial against Susan Ann Sperl, the Plaintiff shall file a Motion to Reopen this case to reconsider the remaining issues to be resolved.

It is so ORDERED.

  
ROBERT L. ECHOLS  
UNITED STATES DISTRICT JUDGE